PART IV

Section 2-C—(i)

GENERAL STATUTORY RULES ISSUED BY THE STATE GOVERNMENT UNDER THE CENTRAL ACTS AND STATE ACTS AND RULES MADE BY THE GOVERNOR UNDER THE CONSTITUTION

FINANCE SECRETARIAT.

NOTIFICATION.

Bangalore, dated 1st April 1965.

G. S. R. 504.—In exercise of the powers conferred by clause (2) of Article 283 of the Constitution of India, the Governor of Mysore is pleased to make the following further amendments to the Mysore Treasury Code, 1963, namely,—

In the said Code, in Volume I.

(1) In Article 3, *insert* the following as item 6-A.

"6-A : The Director of Treasuries in the Chief Controlling Authority of the Treasuries in the State and their administration devolves on him".

(2) Article 6 shall be *substituted* by the following :—

"6. The District Treasuries in the State are under the administrative control of the Director of Treasuries, their immediate executive charge being entrusted to the District Treasury Officers subordinate to him".

(3) Article 7 shall be *substituted* by the following :—

"7. The Sub-treasuries in the District are similarly under the administrative control of the District Treasury Officer in whose jurisdiction the Sub-treasuries are situated. The executive charge of a Sub-treasury is entrusted to the Treasury Sheristedar who will be referred to as Sub-treasury Officer".

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(4) Article 8 shall be *substituted* by the following :—

"8. **Director of Treasuries.**—The responsibility for the proper management and working of the treasuries rests entirely with the Director of Treasuries and the District Treasury Officers and no part of such responsibility devolves on the Accountant General. The Director of Treasuries is the Chief Controlling Authority of the Treasuries in the State and their administration devolves on him".

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(5) Article 9 shall be *substituted* by the following :

"9. The Director of Treasuries is responsible to Government for the general administration and working of treasuries in the State. The Director of Treasuries or an officer authorised by him should satisfy himself by periodical examination at least once in six months that the actual stock of cash (notes and coins) is kept under double lock and corresponds with the book balances, and that a larger sum than is necessary for the convenient transaction of Government business

is not held. The Director of Treasuries or the Deputy Director of Treasuries should inspect each District Treasury at least once a year and prepare a report as to whether the rules relating to the custody of treasure and the transaction of treasury business are closely followed, whether the registers are in good order and whether the prescribed accounts are sent correctly and punctually. The Director of Treasuries is responsible for securing implicit and prompt compliance by Treasury Officers of the instructions issued by the Accountant General, Currency Officer or other competent authority and for the immediate detection and regularisation of any irregular practice observed on the part of subordinate officers. Reports of subordinate officers on irregularities pointed out by the Accountant General, should be forwarded by the Director of Treasuries to the Accountant General only after he satisfies himself that the report furnished by the subordinate officer is correct in all particulars and fully meets the observations made by the Accountant General".

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NOTE :—The following functions, however, devolve on the Deputy Commissioner *vis-A-vis* the treasuries :—

(i) The Deputy Commissioner can call for Treasury papers on matters connected with general administration.

(ii) In circumstances of emergency, the Deputy Commissioner can authorise the Treasury Officer to make payments without complying with the provisions of the M. T. C.

(iii) The Deputy Commissioner can direct the Treasuries to be kept open after working hours in periods of emergency.

(6) The main paragraph of Article 10 shall be *substituted* by the following :—

"The Director of Treasuries or an officer authorised by him should satisfy himself by periodical examination (at least once in six months for deposits, cash, stamps, opium, ganja, securitiest bill forms and sealed boxes and articles kep, under safe custody at the District Treasury)".

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(7) The 'Note-1' below clause (5) of Article 10 shall be *substituted* by the following :—

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Note 1.—The result of such periodical verification of stamps should be communicated to the Commissioner of Stamps in Form M. T. C—I".

(8) Insert the following as 'Note–4', under clause (5) of Article 10 :

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Note: 4. A certificate of verfication as required under Article 274 of M. F. C. must be recorded on the extract register of receipts of the District Treasury."

(9) *Insert* the following as clause 6, under Article 10 :

"(6) That the register of sealed boxes and articles are kept in accordance with rules and that the entries made therein are correct and that the seals are in tact".

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(10) Article 11 shall be *substituted* by the following :

"11 : The District Treausury officers when assuming or making over charge of a District Treasury should see that the balance of cash, stock of stamps, opium, etc., and sealed boxes and articles kept in safe custody are thoroughly verified and that the certificate of taking over charge in Form No. M. T. C. 2, is invariably despached to the Accountant General, on the same day that the transfer takes place".

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(11) Delete Article 12.

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(12) In Article 14, in line 8, the words "Deputy Commissioner, Treasury Department" shall be *substituted* by the words "District Treasury Officer".

42

(13) Article 15 shall be *substituted* by the following :

"15 : Every Tahsildar and Sub-treasury Officer on taking over charge for the first time, of a new Taluk should satisfy himself that the accounts, books etc. of the Sub-treasury are in proper order and brought up-to-date. He should also count all cash, notes, stamps, opium cakes, ganja boxes in stock including sealed boxes, and take charge of them, after satisfying himself that the balances agree with those shown in the accounts and see that the condition of sealed boxes is intact. He should send up a report of the taking over in Form No. M.T.C.-2 to the District Treasury Officer and to the Accountant General, immediately.

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(14) In the 'Note' below Article 18 (c) *substituted* " Director of Treasuries " in place of Deputy Commissioners, Treasury Department ".

44

(15) Article 20, shall be *substituted* by the following :

"20 : All Communications regarding treasury work will be addressed to the Director of Treasuries or the concerned District Treasury Officers, as the case may be.

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1. The responsibility for all the treasury and account business rests entirely with the district Treasury Officer.

2. The Accountant General, may Direct his Communications regarding Treasury accounts and procedure either to the Director of Treasuries or to the District Treasury Officer, but all important communications to the Accountant General (and other officers) must issue through the Director of Treasuries.

3. The Tahsildar must not treat the Sub-treasury as a separate and independent office. In all important questions or enquiries concerning the Sub-treasury work he should furnish his own remarks or explanations and not those of the Sub-treasury Officer.

(16) (i) In Article-22, in line 6, the words "Deputy Commissioners" shall be *substituted* by the words "District Treasury Officers".

46

(ii) The 'Note' below this article shall be *substituted* by the following :

"*Note* : The sufficiency of all securities should be examined by the District Treasury Officer and a report made to Government through the Director of Treasuries before the 15th April each year. The report must clearly show whether the security in each case is sufficient and in a realisable form.

(17) Article 23 (ii) shall be *substituted* by the following :

"23 (ii) The District Treasury Officer should not simply forward replies received from the Tahsildars without further investigation. Such replies as 'Tahsildar's reply attached', 'Correspondence relating to the subject forwarded herewith', will not ordinarily be accepted. If it be considered necessary to forward such replies or correspondence in original to the Audit Office, a brief abstract thereof in English (if the correspondence is not in English) should invariably be given

with the remarks thereon of the District Treasury Officer. Such correspondence received from the Sub-treasuries should ordinarily be retained in the District Treasury and not sent to the Audit Office. In case of recoveries of overpayments, it is not sufficient to say 'the amount recovered'; the number and date of voucher in which the amount has been short drawn or the treasury item of credit in the schedule concerned, if it is a cash recovery, should invariably be stated.

47

(18) Article 25 shall be *substituted* by the following

"25 : As the Director of Treasuries is the head of Treasuries in the State, it is necessary that he should be inspecting the treasuries, acquire a direct knowledge of the State of each treasury, and set right the defects. His attention during such inspection will be confined only to important matters such as those specified in Article 29 below. The District Treasuries will be inspected by him or by the Deputy Director at least once a year and a report of serious defects or irregularities noticed made to Government. In the report he should indicate also the steps taken by him to remedy the defects, etc. As the object of the inspection by the Director of Treasuries is to effect an improvement in the administration of treasuries, it will be entirely within his discretion to conduct his inspection in any manner he deems fit. The communications to him of the irregularities detected in the course of audit in the office of the Accountant General, will enable the Director of Treasuries readily to know what

defects and drawbacks in each treasury requier to be remedied ".

48

(19) Delete Article 26 :

(20) (i) Clause (1) of Article 27 shall be *substituted* by the following :—

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" (1) There should be one annual technical inspection of each Sub-treasury in his jurisdiction by the District Treasury Officer, and one general inspection once in three years by an Assistant Director of Treasuries. In addition, the District Treasury Officer should make surprise inspections of cash and other valuables in the Sub-treasuries atleast once every half year ".

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" *Note* : The District Treasury Officers are, however, permitted to depute the Assistant Treasury Officer or the Head Accountant where there is no post of Assistant Treasury Officer in the District Treasury, to conduct surprise inspections of Sub-treasuries on their behalf ".

(ii) Clause (2) of Article 27 shall be *substituted* by the following :

" (2) During their inspections the Inspecting Officers should direct their attention especially towards verifying the stocks of stamps in addition to checking cash balance, opium, gangja, etc., articles kept in safe custody, stock of forms etc., and other valuables and ascertaining whether the staff is duly qualified and efficient, whether

the conveniences of the public having transactions with the treasury are attended to and whether the freasury business is conducted according to the instructions laid down in this Code and in the Accountant General's Circulars. The questions prescribed for use during technical inspections are given in Appendix IV. They should be answered by the inspecting officers after personal examination and a report submitted by him to the Director of Treasuries immediately after the inspection is over. The inspection report should be promptly reviewed by the Director of Treasuries and necessary instructions, should be issued for the rectification of defects brought to notice. The directions contained in Article 10 will also be followed *mutatis mutandis*, by these inspecting officers''

(21) In Article 28, in line one, the words 'Deputy Commissioners' shall be *substituted* by the words 'Director of Treasuries'.

51

(22) (i) In Article 30, in para 2, the words 'Deputy Commissioner' wherever it occurs, shall be *substituted* by the words 'Director of Treasuries'.

(ii) Para 4 of Article 30 shall be *recast as* follows:

"The inspection of treasuries by the officers of the Indian Audit Department does not in any way, lessen the responsibility of the Director of Treasuries for the management and inspection of treasuries in the State.

(iii) The words 'Deputy Commissioner' in the 'note' below Article 30, shall be *substituted* by the words 'District Treasury Officer'.

52

(23) In Article 32 in line 3, the words 'Deputy Commissioners of Districts may themselves' shall be *substituted* by the words 'Director of Treasuries may himself'.

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(24) In Article 33, in the sub-para, the words 'Divisional Commissioners' 'Deputy Commissioners' and 'Tahsildars' shall be *substituted* respectively by the words 'Director of Treasuries, District Treasury Officers and Tahsildars.

54

(25) **In Article 35 (a),**

(i) in Clause (3), the words 'Deputy Commissioner' in line 4 and the words 'Divisional Commissioner' in line 9 shall be *substituted* by the words Director of Treasuries'.

(ii) in clause (6), the words 'Divisional Commissioner in line 3, shall be *substituted* by the words 'Director of Treasuries'.

The words 'Deputy Commissioners' in the 'Note' below Clause (6), shall be *substituted* by the words 'District Treasury Officers' and the following words shall be added at the end :—

"and a report should be sent to the Director of Treasuries".

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(26) In Article 35 (b), the words 'Divisional Commissioner' occurring in line 3 and in clause (3) shall be *substituted* by the words "Director of Treasuries"

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(27) In 'Note–2' below Article 42, the words 'Deputy Commissioners' occuring in line 4, shall be *substituted* by the words 'District Treasury Officers'

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(28) The second and third paras of Article 44, shall be *substituted* by the following:

> 'In the case of bank sub-treasuries, these calendars will be examined by the Tahsildar/Sub-treasury Officer at the time he signs the daily sheet for the closing day for the month and the fact certified in that sheet before its despatch to the District Treasury.
>
> In the District Treasuries which are all bank treasuries the calendar of returns should be examined by the District Treasury Officers, at the time they sign the monthly accounts to be sent to the Accountant General'

58

(29) **Insert** the following as Article 68–A.

> "68–A: In case of doubt about the signature of the drawing officer on the bills presented at the treasury, the treasury officer should obtain the orders of the Director of Treasuries who is expected to take such action as may be considered necessary depending on the merits of the case and should allow withdrawal of founds from the Treasury only after satisfying himself about the *bonafides* of the drawing officer".

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(30) In Article 86, the words 'Deputy Commissioner' occurring in line 3, shall be *substituted* by the words Director of Treasuries'.

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(31) In Article 96 (d), the words 'Deputy Commissioner' occurring in line 2 shall be *substituted* by the words "Director of Treasuries'.

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(32) In Article 115(i), the words 'Deputy Commissioner' occurring in sub-para two and the words 'Divisional Commissioner' occurring in sub-para 3, shall be *substituted* by the words 'Director of Treasuries'.

62

(33) In 'Note-3', below Article 122(a) the words 'Tahsildar or the Deputy Commissioner' shall be *substituted* by the words 'District Treasury Officer or the Director of Treasuries'.

63

(34) Article 151 shall be *recast* as follows:

"151 The District Treasury Officer must always sign the account to be rendered to the Accountant General and the Currency Officer, after necessary scrutiny of the cash books, calendar of returns, etc.,"

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(35) In Article 159, in line 4, the words 'Deputy Commissioner' shall be *substituted* by the words 'District Treasury Officer'.

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(36) In the 'Note' below Article 160, the words 'Deputy Commissioner, Treasury Department' shall be *substituted* by the words 'The Director of Treasuries'.

66

(37) In Article 207(i) (b) *substitute* the words 'Director of Treasuries' for the words "Deputy Commissioner' occurring in line 6 of Clause (i) (b).

67

(38) Article 299 shall be *recast* as follows :—

" 299 Whenever the balance in a Sub-treasury exceeds or falls below the normal balance fixed by Rs. 5,000 or more, a remittance order may be obtained from the District Treasury Officer, either for remitting the excess, or for replenishing the treasury balance, unless the excess or deficiency is expected to be wiped out definitely within a fortnight. The remittance order, which will be in Form No. M.T.C. 59, will be prepared in quadruplicate. One copy will be sent to the Treasury Officer sending the remittance, another to the Officer receiving it, the third to the

Government in the Finance Department through the Director of Treasuries for information and the forth retained at the District Treasury for reference".

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[No. FD 62 RTC 63]

By Order and in the name of the Governor of Mysore,

15 N. S. BHARATH, *Deputy Secy.*